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# Corporate Role Conceptions in Global Forest Governance

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Research Article

## Abstract

Multinational corporations (MNCs) are increasingly seen as key actors in global governance. This article introduces the concept of corporate role conceptions as a new and interdisciplinary approach for analysing the self-conception of MNCs. To illustrate its analytical strength, the concept is used to explore how MNCs operating in major forest-risk supply chains, that is, cattle, palm oil, pulp, soy and timber, conceive themselves and their function in global forest governance. The empirical analysis shows that their self-conception is both complex and multifaceted as they seek to perform several functions at the same time: corporate decision-makers consider it appropriate for their corporation to be a pioneer, a role model, a supporter and co-creator, a dedicated worker, a force for prosperity, a good global citizen and a good steward. However, these corporate role conceptions are overlapping and partly incompatible, which leads to role conflict. I argue that this role conflict constrains corporate agency in global forest governance and therefore diminishes the potential of MNCs to promote positive change.

## Policy Implications

- Considering the key role that MNCs play in global forest governance, policy makers should further expand their understanding of corporate self-conception.
- Policy makers should be aware that MNCs have not (yet) developed a consistent image of their function in global forest governance. Therefore, their ability to promote positive change should not be overrated at this point in time.
- Due to their multifaceted self-conception, MNCs offer different ‘docking points’ for external expectations. Policy makers should adjust their communication strategy accordingly.
- Corporate role conceptions are shaped by internal and external stakeholders. This means that different actors – including policy makers – can contribute to changing the self-conception of MNCs.

## Multinational corporations as agents of global forest governance

Shortly before the Intergovernmental Panel on Climate Change (IPCC) released its renowned Special Report on Global Warming of 1.5°C, 40 environmental scientists signed a statement declaring that in order to combat climate change, halting global deforestation is just as urgent as phasing out fossil fuel use (Climate and Land Use Alliance, 2018). Apart from playing a key role in climate change mitigation, forests provide essential ecosystem functions and services, especially in terms of biodiversity, resilience and livelihoods (Seymour and Busch, 2016; World Bank, 2004). Land use change is a major driver of deforestation in the tropics: primary forests are cleared for palm oil and soy cultivation, cattle ranching and the production of timber, pulp and paper (Boucher et al., 2011; Ferretti-Gallon and Busch, 2014). A substantial share of these so-called forest-risk commodities (FRCs) is produced for export markets (Henders et al., 2015). While global demand for FRCs is increasing, public conservation policies have largely been focused on supply-side measures in producer countries, such as land use regulation and logging bans (Enrici and Hubacek, 2016). Demand-side

measures have mainly been developed by non-state actors. They include forest certification schemes, commodity roundtables as well as corporate commitments to deforestation-free supply chains (Henders et al., 2018). The latter have drawn public attention to multinational corporations (MNCs) operating across global FRC supply chains.

At the United Nations Climate Summit in New York in 2014, a coalition of governments, MNCs, civil society organisations and Indigenous groups signed the New York Declaration on Forests (NYDF), announcing their intention to halve the rate of natural forest loss by 2020 and end it by 2030 (UN, 2014). Since then, public concern about the linkages between deforestation and climate change has further grown and expectations towards MNCs have changed (Lambin et al., 2018). Campaigns by non-governmental organisations (NGOs) and advocacy groups have led MNCs to ‘vow betterment and take on zero-deforestation pledges’ (Neeff and Linhares-Juvenal, 2017, p. 16). As of 2018, nearly 500 MNCs have pledged to eliminate deforestation from their supply chains (Forest Trends, 2018; Lambin et al., 2018). Many of them have also committed to address social issues linked to their operations in forest regions (Donofrio et al., 2017). The proposed measures often aim to respect human

rights and support the livelihoods of smallholders and forest-dependent communities through education and infrastructure programmes. Although states still play a key role in governing the impacts of global deforestation, MNCs have become 'an important actor for action and change' (Pirard et al., 2015, p. 1) and thus agents of global forest governance. Agency in global governance is defined as 'the capacity to act' (Braun et al., 2018, p. 2). According to Giddens (1986, p. 14), 'to be able to act (...) means being able to intervene in the world (...) with the effect of influencing a specific process or state of affairs'.

In the context of global forest conservation, MNCs have so far not been able to influence the process in a positive way. There is a clear gap between rhetoric and action when it comes to the implementation of supply chain commitments (Haupt et al., 2018; Pacheco et al., 2018a). The objective of this article is to gain a better understanding of why MNCs have so far failed to significantly contribute to global forest conservation. This understanding is linked to the question how MNCs see themselves and their function in global forest governance. In a first step, I develop the concept of *corporate role conceptions* as a new approach for analysing corporate self-conception. The concept brings together several lines of research, including traditional role theory, role theory approaches to foreign policy analysis, and insights from business and management studies. In a second step, I use the concept to explore the corporate role conceptions held by MNCs who operate in major FRC supply chains. The analysis is based on corporate documents, namely responsibility and sustainability reports, as well as commodity-specific progress reports. My findings indicate that MNCs hold multiple corporate role conceptions at the same time. However, these corporate role conceptions are overlapping and partly incompatible, creating role conflict. This means that MNCs have not (yet) developed a consistent image of themselves and their function in global forest governance. I argue that role conflict constrains corporate agency and therefore diminishes the potential of MNCs to promote significant change.

### Theoretical framework: corporate role conceptions as an element of corporate agency

In the globalized world, MNCs perform functions that have traditionally been attributed to the state, such as the creation, implementation and enforcement of rules, as well as the provision of public goods (Fuchs, 2007; Haufler, 2003; Scherer et al., 2014). The related activities often go 'beyond the widespread understanding of corporate social responsibility (CSR) as compliance with societal expectations' (Scherer and Palazzo, 2012, p. 16). Rather, MNCs have acquired agency in world politics, that is, the 'authority and capacity to govern people and issue areas' (Stripple and Patberg, 2010, p. 142). As noted by Hofferberth (2017, 2019), global governance research has so far focused on the structural effects of corporate agency, largely ignoring the actors themselves. As a consequence, 'we only have a limited understanding of what constitutes [MNCs] and their agency

in the first place and how they sustain their agency in light of changing expectations' (Hofferberth, 2017, p. 140). I argue that one constitutive element of corporate agency is corporate self-conception, that is, the way MNCs conceive themselves and their function in a given context. Drawing on different lines of research, I develop the concept of corporate role conceptions as a novel approach for analysing the self-conception of MNCs.

### Role theory

The basic assumption that self-conception is based on roles and role conceptions is taken from role theory as proposed by sociologists and social psychologists (Gecas, 1982; Hoelter, 1985). While there is no common understanding of the term role, scholars tend to agree on some basic characteristics. First, there is consensus on the normative dimension of a role:

It refers to expected or appropriate behavior and is distinguished from the manner in which the role is actually enacted in a specific situation, which is *role behavior* or *role performance*. While a norm is a directive to action, a role is *set of norms* [which applies to] a person occupying a given position (Turner, 1956, p. 317).

The given position can be established through a societal status (e.g. father), an organisational structure (e.g. manager) or an interpersonal relationship (e.g. leader) (Sluss et al., 2011; Turner, 1956). Second, it is typically argued that roles are created through interaction and learning: actors are assumed to actively review the values and objectives that guide their behaviour, rather than 'passively [appropriating] roles conferred upon them by others' (Barnett, 1993, p. 276). Third, most individuals enact several roles at the same time, which may lead to role conflict. Role conflict occurs when the behaviour associated with one role contradicts the expectations that define another (Biddle, 1979; Settles et al., 2002). Medical and psychological studies show that role conflict can negatively affect the physical and mental well-being of individuals by causing tension and exhaustion (Schwab and Iwanicki, 1982; Thakur et al., 2018).

### Role theory approaches to foreign policy analysis

While traditional role theory refers to individuals, roles have also been studied for collective actors. In his seminal work, Holsti (1970) introduced the concept of *national role conceptions* to foreign policy analysis. Elaborating how different governments define their nations' function in the international system, he identifies 17 national role conceptions that reflect 'the policymakers' own definitions [and] their "image" of the appropriate orientations or functions of their state toward, or in, the external environment' (Holsti, 1970, pp. 245–246). In addition, he finds that some role conceptions overlap and that 'virtually all governments conceive of their state as playing several national roles simultaneously, within different sets of relationships' (Holsti, 1970, p. 308). Based

on this framework, Jönsson and Westerlund (1982) explore the role conceptions held by the United States and the Soviet Union. A key finding of their study is that the states' own role conceptions do not always match the ones ascribed to them by others. As such, their analysis 'strongly suggests the usefulness of including both ego's and alter's role conceptions in studying national roles' (Jönsson and Westerlund, 1982, p. 149).

The distinction between ego and alter has become a common feature of role theory approaches to foreign policy analysis. While the ego dimension reflects the state's own perception of its position and function *vis-à-vis* others, the alter dimension refers to expectations raised by others (Harnisch, 2011). Relevant external actors are other states, international institutions and other public stakeholders (e.g. civil society organisations). External expectations are communicated either directly in the form of descriptions and explicit demands or indirectly through language and action (Jönsson and Westerlund, 1982; Harnisch, 2011). The alter dimension is also linked to scope conditions, such as the state's geographical position and resources, the distribution of power and dominant political paradigms (i.e. the current *Zeitgeist*) (Kirste and Maull, 1996; Rüländ, 2017). Foreign policy analysts further assume that states – like individuals – review the external expectations and scope conditions they are confronted with. In doing so, they constantly redefine their understanding of themselves, their function and their environment (Kirste and Maull, 1996, p. 299). This means that roles leave considerable room for agency and interpretation: actors 'learn roles and change roles as their perceptions of situations change' (Nye, 2008, p. 21; see also Flockhart, 2011).

States – like individuals – experience role conflict when two or more role conceptions and the corresponding expectations are 'non-compatible, competing, or clashing' (Harnisch et al., 2011, p. 256). According to some foreign policy analysts, role conflict contributes to system instability and can explain inconsistent national policies (Barnett, 1993; Cronin, 2001).

### Social roles

Assessing the nature and performance of different governance arrangements in the context of forest and climate politics, Blum and Reinecke (2017) identify six types of roles – bureaucratic roles, operational roles, financial roles, strategic and consequential decision-making roles as well as expert roles – that non-state actors may take on. According to their empirical analysis, these roles are filled in different ways and based on different underlying rationales. While Blum and Reinecke (2017) refer to all types of non-state actors, role theory approaches have also been applied exclusively to MNCs, in particular in business and management studies. Under the umbrella concept of CSR, scholars have discussed the role of MNCs in society, focusing on their economic, legal, ethical and philanthropic responsibilities (Carroll, 1991; Scherer and Palazzo, 2007). In the words of Carroll and Shabana (2010, p. 90), these responsibilities 'are expectations placed on the corporation by corporate stakeholders

and society as a whole'. This definition refers to the key assumption of stakeholder theory, which states that a corporation ought to be accountable not only to its shareholders but to *all* of its stakeholders (Gössling and Vocht, 2007; Parmar et al., 2010). A stakeholder is 'any individual or group who can affect or is affected by the achievement of the organization's objectives' (Freeman, 1984, p. 46). Internal stakeholders are functional units within the corporation that are responsible for its performance and have a say about its purpose (Sirgy, 2002). This definition applies to board members, managers and employees. In contrast, external stakeholders influence corporate decisions and operations in a more indirect way. They include financiers (i.e. bondholders, shareholders and banks), business partners and suppliers, competitors, consumers, costumers, NGOs, policy makers and the media (Parmar et al., 2010).

Brickson (2005, 2007) demonstrates that a corporation's self-conception is closely linked to its relationships with stakeholders. Based on the finding that employees describe their corporation in different ways, she concludes that 'the characterizations all reveal a different assumed nature of relations with stakeholders. Each reflects a different interpretation of the organization's role *vis-a-vis* others' (Brickson, 2005, p. 577). In elaborating on the relevance of roles, she adds that 'an organization's perceived role relative to others is arguably foundational in how it manages all of its relations, both external and internal' (Brickson, 2005, p. 577).

Introducing the notion of *social role conceptions*, Gössling and Vocht (2007) investigate how MNCs deal with social demands. Depending on the degree of attention that a given MNC pays to social issues, its social role conception is classified as narrow, average or broad. The existence of this classification confirms that 'different companies (...) have different views on what their role in society should be' (Gössling and Vocht, 2007, p. 371). Their quantitative analysis reveals a significant correlation between the width of an MNC's social role conception on the one hand and its social reputation on the other.

### The concept of corporate role conceptions

Building on the idea of social roles and following Holsti's (1970) understanding of national role conceptions, a corporate role conception is defined as the corporate decision-makers' own idea of the appropriate function of their corporation toward, as well as within, a given environment. Drawing on the aforementioned role theory approaches to foreign policy analysis, I also assume that corporate role conceptions do not emerge in a vacuum. They are instead constituted and shaped by ego and alter expectations regarding the corporation's behaviour and purpose as well as by scope conditions. As such, corporate role conceptions are dynamic and may change when new expectations or scope conditions come up.

This assumption is in line with Brühl and Hofferberth's (2013) conceptualization of corporate agency, which states that corporate identities and interests are socially

constructed and dynamic. First, this means that interactions with stakeholders may redefine corporate self-conception; above all, the idea of 'what it means to be a global company at a specific point in time and space' (Brühl and Hofferberth, 2013, p. 358). Second, it is possible that MNCs change their behaviour when confronted with new situations and expectations (Brühl and Hofferberth, 2013, pp. 358–359). Third, the exact definition of profit maximization may differ between situations and contexts (Brühl and Hofferberth, 2013, p. 360). While it is widely agreed that the profit motive is a constitutive element of business, constructivist scholars argue that it is not the only norm that shapes corporate self-conception and behaviour (Haufler, 2010; Kollman, 2008). Furthermore, their social embeddedness does not mean that MNCs passively accept *all* external expectations and demands. Rather, they adhere to some and dismiss others in an interpretative and creative process (Hofferberth, 2017). This also means that the ego and alter dimension are not always distinct from one another: internal expectations and demands can be a modification, reflection or even an exact copy of external ones.

For MNCs in global governance, relevant scope conditions result from the global economic and political system. This includes the overall macroeconomic situation, economic trends in specific markets or industries, the economic position and resources of a given MNC, political and social developments, public regulations that may limit or expand the MNC's scope of action as well as dominant political doctrines and paradigms (i.e. the current *Zeitgeist*). When applying role theory and the notion of role conceptions to MNCs, one must note that they are a unique group of actors. While policy makers in a democratic system are expected to act in the public interest and are held accountable by their constituents, corporate decision-makers operate in a setting that is more independent from the public will. At the same time, they are confronted with a larger variety of stakeholders and more dynamic scope conditions. This dynamic mainly results from the economic cycle and unpredictable events (so-called 'black swans') (Orlik et al., 2019; Taleb and Blyth, 2011). Table 1 summarizes the concept of corporate role conceptions, comparing its elements to the notion of national role conceptions.

To illustrate its analytical strength, the concept is used to explore the self-conception of MNCs in global forest governance. As land use change is a major driver of global deforestation, MNCs operating within FRC supply chains are seen as key agents in global forest governance by scholars and policy makers. They have the potential to promote positive change by changing the way they do business (Boucher et al., 2011; Ferretti-Gallon and Busch, 2014; Pirard et al., 2015). While the number of MNCs who have committed themselves to addressing the ecological and social impacts of their supply chain operations in forest regions is constantly rising (Forest Trends, 2018; Lambin et al., 2018), their actual engagement in global forest governance takes different forms. For instance, MNCs have pledged to:

**Table 1.** Comparing national role conceptions and corporate role conceptions

	National role conceptions	Corporate role conceptions
Unit of analysis	States	MNCs
Ego dimension		
<i>Internal role expectations</i>	Policy makers	<ul style="list-style-type: none"> <li>• Corporate decision-makers</li> <li>• Internal stakeholders</li> <li>• Board members</li> <li>• Managers</li> <li>• Employees</li> </ul>
Alter dimension		
<i>External role expectations</i>	<ul style="list-style-type: none"> <li>• Other states</li> <li>• International institutions</li> <li>• Public stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>• External stakeholders, e.g.</li> <li>• Business partners</li> <li>• Competitors</li> <li>• Consumers</li> <li>• Governments</li> <li>• NGOs</li> </ul>
Scope conditions		
	<ul style="list-style-type: none"> <li>• International state system</li> <li>• Overall distribution of power</li> <li>• Geographical position</li> <li>• Power resources</li> <li>• Dominant political doctrines and paradigms</li> </ul>	<ul style="list-style-type: none"> <li>• Global economic system</li> <li>• Overall economic situation</li> <li>• Industry or sector trends</li> <li>• Individual economic position and resources</li> <li>• Global political system</li> <li>• Political and social developments</li> <li>• Public regulations</li> <li>• Dominant political doctrines and paradigms</li> </ul>

Sources: Own depiction. Details on national role conceptions taken from Holsti (1970) as well as Kirste and Maull (1992).

- reduce or eliminate deforestation from their supply chains;
- implement responsible and sustainable sourcing policies;
- support or initiate forest protection programmes;
- support or initiate restoration and reforestation programmes; and
- support or initiate community-based programmes in the areas of agroforestry, ecosystem restoration, energy access, smallholder livelihoods, education, healthcare, infrastructure or disaster relief (Forest Trends, 2018; Weber, 2018).

## Data and methods

As a source of data for this article, I have created a new dataset that comprises 840 corporate documents of 57 MNCs from different regions, industry sectors and supply chain segments (see Table A1 in the Appendix). The selection of MNCs was based on the 2017 *Forest 500 Ranking* of the Global Canopy Programme (GCP). GCP annually assesses the forest policies of the 250 most powerful MNCs operating in major FRC supply chains, that is, cattle, palm oil, pulp, soy and timber. According to the ranking, the 57 MNCs are those that (1) have announced to engage in global forest governance and (2) have taken first steps toward implementation (GCP, 2017, 2018; Rogerson, 2019). MNCs who do not meet these criteria are agents of global forest governance as well, and thus have the potential to promote positive or negative change. Yet, they are excluded from the analysis because they exceed the scope of this study which is to explore why MNCs that have made deforestation-free commitments and started to engage in corresponding activities, have so far failed to contribute to global forest conservation.

The analysed documents are responsibility reports, sustainability reports as well as commodity-specific progress reports that were published between 2000 and 2018. Clearly, such reports are external communications, which are intended to present the corporation in a good light. Thus, they do not necessarily correspond to its actual behaviour. Yet, when studying cognitive dynamics and interpretative processes, social scientists must rely on verbal communication (Fiol, 1995). Even if corporate reports are rhetorical in nature, they indicate how decision-makers understand and frame certain phenomena (Barkemeyer et al., 2014; Mäkelä and Laine, 2011). Moreover, they 'reflect social expectations and are manifestations of the (re-)definition of what constitutes corporate actors and their appropriate scope of actions' (Brühl and Hofferberth, 2013, p. 352). Thus, corporate reports present a particularly useful data source for this article. The documents have either been retrieved from the Sustainability Disclosure Database of the Global Reporting Initiative (GRI) or collected from corporate websites. The number of documents found for each MNC varies between seven and 31. Although the data were gathered with utmost care, I cannot claim that the dataset is exhaustive. It is perfectly conceivable that further data exist but has not been made publicly available or is difficult to access via internet search.

I identified corporate role conceptions through content analysis, using MAXQDA. In the absence of pre-established categories and codes, I performed an inductive analysis. Following the procedures of qualitative content analysis suggested by Creswell (2012) and Mayring (2014), the coding process comprised five steps. First, I read through relevant sections of each document. On the one hand, this includes the description of the forest conservation strategy as well as related governance activities at the ecological and social level. On the other hand, I took into account the corporate philosophy, which is assumed to reflect 'the espoused

business values and beliefs of the firm's top executives' (Gray and Balmer, 1998, p. 697). These 'top executives' are the corporate decision-makers whose idea of the appropriate function of their corporation toward and within a given environment defines corporate role conceptions. The corporate philosophy is often articulated in vision and mission statements by the chief executive officer (CEO) or the chairman of the board of directors. In addition, many of the analysed reports refer to it again when presenting the forest conservation strategy.

Second, I identified relevant text segments within the selected sections and assigned them with codes. Third, I grouped overlapping and similar codes in code families (see Table A2 in the Appendix). Fourth, I aggregated the code families into seven different categories, which present the corporate role conceptions. Fifth, after I consolidated the category system, another round of coding was conducted. In this process, I verified the seven categories.

The database has intentionally been limited to corporate documentation as the corporate role conceptions should reflect the ideas and realities of all 57 research objects. Interviews with a selection of MNC representatives would have risked overrepresentation of the ideas and realities of some MNCs (probably those that are already quite visible and therefore more willing to engage in the discussion). Interviews with representatives of all 57 MNCs were beyond the scope of this study. Due to this limitation, the insights presented in the following chapters should be seen as the first of several steps towards a better understanding of the role conceptions of MNCs in FRC supply chains.

## Empirical analysis: corporate role conceptions in global forest governance

Before elaborating the corporate role conceptions identified in the empirical analysis, I briefly discuss the internal and external role expectations as well as the scope conditions that shape them (see Table 1). The description of the alter dimension combines two perspectives: on the one hand, I present the 'outside' perspective, that is, the way in which MNCs in FRC supply chains are typically perceived by others as well as the scope conditions affecting them. This information was gathered from secondary literature – both academic and grey literature – in a systematic review. On the other hand, I refer to the 'inside' perspective, that is, the MNCs' perception of the 'outside' perspective. This way, it becomes clear which expectations and scope conditions have the greatest influence on corporate role conceptions.

### Alter dimension: external role expectations and scope conditions

Since the early 1990s, NGOs and activist groups have campaigned against individual MNCs and whole industry sectors, demanding them to take full responsibility for their 'pivotal role' in global deforestation (Dauvergne, 2001; Neeff and Linhares-Juvenal, 2017; Rainforest Action Network, 2019). In

this context, MNCs have been perceived as ‘a big part of the problem’ (Leach, 2017), ‘accomplices in forest destruction’ (Moas, 2013), ‘exploiters’ (Johnson, 2015) and even ‘criminals’ (Greenpeace International, 2006). Against the backdrop of a rising number of corporate supply chain commitments, the ‘outside’ perception of MNCs has become more complex. In progress assessments, MNCs are typically divided into ‘leaders’ and ‘laggards’ (Thomson and Rogerson, 2020). Leadership has become a prominent narrative under which MNCs are expected to be ‘part of the solution’ (Adams, 2019). Pointing to the fact that the private sector alone cannot solve deforestation and needs to align forces with other actors, MNCs are also perceived as ‘partners’ (Meyer and Miller, 2015) and as ‘advocates for more comprehensive public policies’ (Seymour, 2019). Notably, several NGO initiatives have specifically been created to support MNCs in implementing their supply chain commitments (Weber and Partzsch, 2018). Yet, it has also been argued that the cooperation between NGOs and MNCs weakens the credibility of NGOs, assuming that MNCs mainly work with NGOs to establish credentials for their marketing – or ‘greenwashing’ – strategies (Baur and Palazzo, 2011; Baur and Schmitz, 2012; Edwards, 2008).

The content analysis shows that five external stakeholders are of particular relevance for MNCs in global forest governance: financiers, business partners, consumers, NGOs and policy makers. Corporate decision-makers state that their financiers are becoming more aware of the financial risks posed by climate change and deforestation. These risks include changing and potentially deteriorating production conditions as well as reputation damage. Expecting good long-term returns on their investments, financiers increasingly request MNCs to disclose their forest-related strategies and provide information on how they manage deforestation risks. MNCs have also realized that business partners are careful not to be associated with unsustainable practices and therefore expect greater supply chain transparency. In a similar vein, they perceive consumers to increasingly care about where their food and other goods that are potentially related to deforestation – for example, biofuels, cosmetics and furniture – come from and how they are produced. To meet demands for transparency and accountability, many of the MNCs investigated have entered into comprehensive partnership arrangements with NGOs. Some corporate reports include joint statements, explaining that the cooperation opens up new perspectives and produces innovative solutions to deforestation. Nevertheless, the analysis also shows that MNCs still feel pressured by NGOs that promote public scrutiny on corporate sustainability performances in general, and the status of implementation of deforestation-free commitments in particular. Many MNCs seem to be worried about being perceived as laggards or backsliders. Finally, MNCs are well aware that policy makers are strongly involved in creating and shaping the scope conditions that they are confronted with. From a corporate viewpoint, public regulation creates markets for specific products (e.g. verified legal timber or deforestation-free soy) while at the same time providing market certainty. As such, it is a highly

relevant issue for MNCs, which is why they closely monitor and respond to political developments at all levels.

As already indicated, public policies can have a significant impact on business operations. In producer countries, forest legislation (e.g. logging permits and resolutions on tenure rights) influences the ways in which forests are managed and FRCs are sourced (Pacheco et al., 2018a). As part of their contribution to climate change mitigation, countries have announced strategies to reduce forest loss, increase forest cover and sustainably manage forest resources. This often includes concrete measures to tackle illegal logging as well as reforms to land use policies and law enforcement (UN, 2014). Yet, it must be noted that the interests of producer countries are not necessarily in line with the standards promoted by consumer countries and corporate sustainability policies (Pacheco et al., 2018b). Apart from that, operations in FRC supply chains are influenced by bi- and multilateral trade agreements. For instance, the European Union regulates timber imports through the Forest Law Enforcement, Governance and Trade (FLEGT) Action Plan and plans to restrict the import and use of palm oil, particularly in the context of biofuels (European Parliament, 2017). So far, bi- and multilateral trade measures taken in the context of FRC have not been part of dispute cases under the World Trade Organisation (WTO) and it is unclear how the WTO dispute settlement system would rule on them (Brack, 2019). WTO rules do not apply to voluntary commitments and soft law instruments, which influence business operations as well. Examples include the *Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security*, the *OECD-FAO Guidance for Responsible Agricultural Supply Chains* and the *UN Guiding Principles on Business and Human Rights* (Pritchard, 2018). Deforestation-free supply chains are also discussed under the auspices of the World Economic Forum which hosts the Tropical Forest Alliance (TFA) 2020, a global public-private partnership that seeks to increase voluntary ambition of and promote collaboration between MNCs (TFA, 2020, n.d.).

On a more general note, there has been a paradigm shift from supply-side to demand-side interventions. A decade ago, governments were still expected to be in the vanguard of action on deforestation. However, international cooperation efforts and frameworks – in particular REDD+ –, national policy reforms and supply-side interventions in producer countries have not been successful in tackling the root of the problem of deforestation at large scale. For this reason, the public focus gradually shifted to the demand-side and the role of MNCs, thereby enhancing the audience and impact of NGO campaigns (Bastos Lima et al., 2017; Seymour and Forwand, 2010; Weatherley-Singh and Gupta, 2015). The content analysis reflects this paradigm shift: the first corporate reports – which were published in the early 2000s – focus on philanthropic purposes and internal ecological issues (e.g. energy use). It was only in 2010 that many MNCs began to re-formulate their purchasing policies, committing to source a certain percentage of goods through third party certification schemes like the Forest Stewardship Council (FSC). These commitments have been

recently extended with the objective to entirely remove deforestation from supply chains.

Looking ahead, corporate decision-makers expect three frameworks to change the political and economic landscape, transform business operations in the long run and accelerate the transition to a low-carbon economy: the United Nations (UN) Agenda for Sustainable Development (UN, 2015a), the Paris Agreement (UN, 2015b) as well as the New York Declaration on Forests (UN, 2014). While declaring their support for these frameworks, many decision-makers also point to political and economic scope conditions that in their view shape global supply chain operations. These conditions include the scarcity of natural resources, high and volatile prices for energy and raw materials, shifting consumption patterns, an increasingly competitive marketplace – in particular in emerging markets – increased uncertainty in financial markets, as well as increased currency volatility.

### Internal role expectations

The analysis shows that (potential) employees have a strong impact on the MNC's perception of its position and function *vis-à-vis* others. Corporate decision-makers increasingly observe that younger generations aspire to work for an employer that is not only an economic entity but also an integral part of society. They are usually well informed about issues like climate change and social injustice in global supply chains and have high expectations concerning their employer's engagement in these areas. As a result, MNCs assume their ecological and social activities to be a powerful advantage in the process of recruiting young professionals and talents.

### Corporate role conceptions in global forest governance

Taken together, the various internal and external expectations as well as the specific scope conditions constitute and shape the role conceptions of MNCs operating in FRC supply chains. In the following, the corporate role conceptions identified in the analysis are presented in detail. They are structured along three overarching types: change maker, partner and force for good. The number of MNCs for which a given corporate role conception was identified is indicated in brackets. An overview of the seven corporate role conceptions is presented in Figure 1.

#### Change maker

Corporate decision-makers define the success of their corporation in terms of excellence and innovation. They describe their corporation as a problem solver and Pioneer (53 and 57 MNCs) who takes the initiatives, goes beyond and exceeds expectations. In the context of global forest governance, this is frequently understood as a corporation that goes all in, steps up to the challenges arising from deforestation and is in the vanguard of action ('walk the talk'). In order to find more efficient ways to produce and procure FRCs, corporate decision-makers (seek to) invest in

research and development. In doing so, they see their corporation in the position to not only change its own business operations, but also set a new bar for its peers. This understanding of leadership is based on technical know-how rather than normative considerations. Clearly, technical leadership is an end in itself: to remain profitable, MNCs must adapt their production to new scope conditions, including climate change.

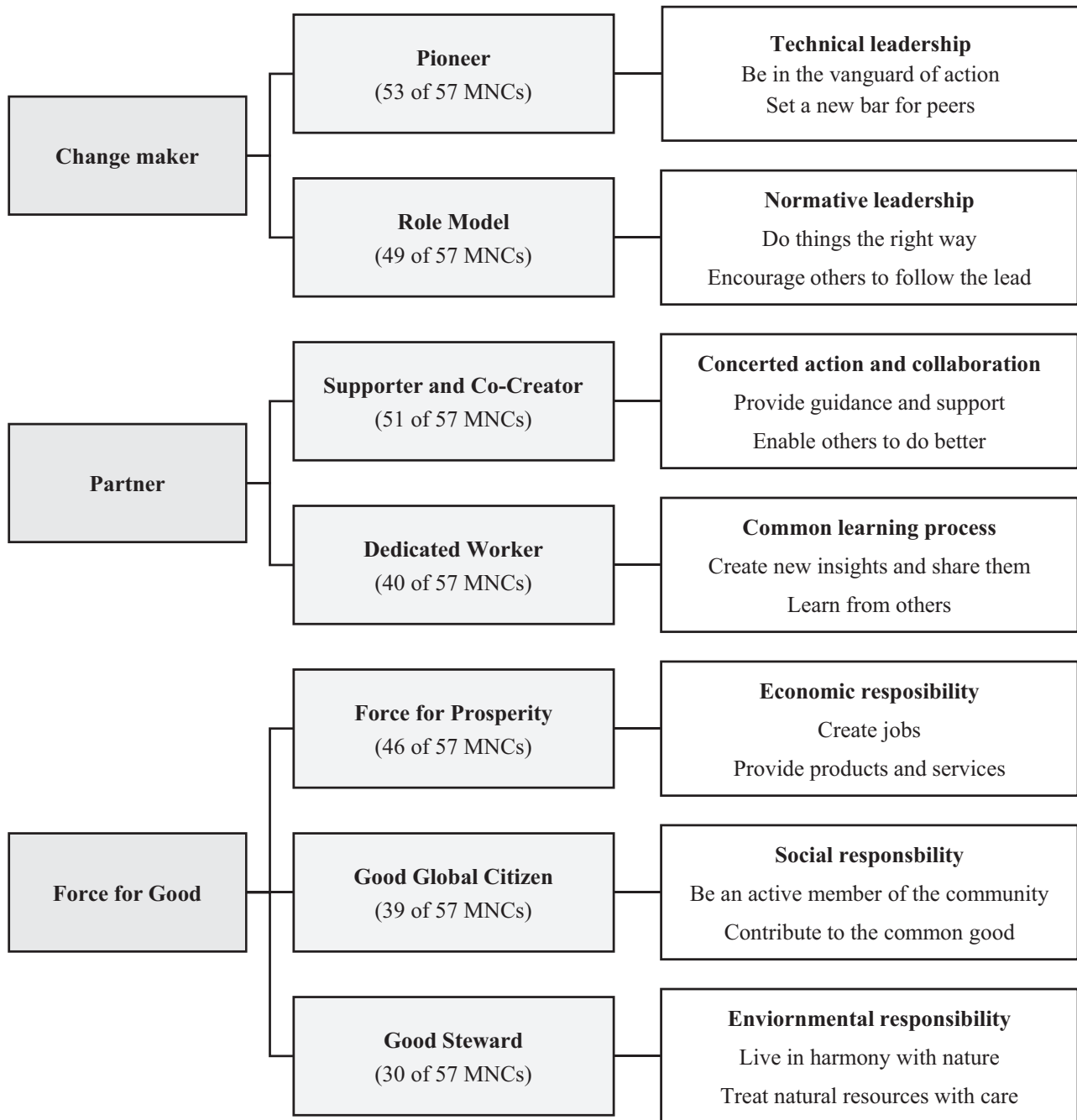
While the *Pioneer* role conception depicts MNCs as technical leaders, the *Role Model* role conception (49 of 57 MNCs) refers to the normative dimension of leadership. This means that change is promoted by being an inspiration to others and leading by example. This role conception reflects primarily public expectations for economic, social and ecological responsibility. Moreover, it is shaped by the demands of (potential) employees who want to work for a corporation that is more than an economic entity and 'makes a difference'. In recent years, many MNCs in FRC supply chains have launched purpose-led strategies, which are intended to show that they have a broader mandate and contribute to society in a meaningful way. This way, corporate decision-makers link market leadership with a role model function, arguing that their mission goes beyond profit maximization. They aspire to support broader societal objectives by 'doing things the right way' and encourage others to follow their lead.

#### Partner

Corporate decision-makers describe their corporation as a Supporter and Co-Creator (51 of 57 MNCs), highlighting that a complex issue like deforestation cannot be solved by one actor on its own. Advocating for concerted action and multi-stakeholder collaboration, they present their corporation as a reliable partner, not only for business partners but also for competitors. This role conception is associated with attributes like accountability, credibility, integrity and trust. In the context of global forest governance, these attributes are linked to building transparent supply chains and launching dialogue with other supply chain actors. Apart from that, decision-makers of downstream MNCs – manufacturers and retailers – point out that they do grow FRCs but only purchase (semi-) processed commodities or commodity derivatives. For this reason, they do not see their corporation in the position 'to save the planet all on its own'. Yet, many of them acknowledge that their influential supply chain position gives them the capability to catalyse change. In this view, corporate decision-makers consider it appropriate for their corporation to not only cooperate with other supply chain actors but also provide guidance and support. The latter is often targeted at producers and suppliers who should be enabled to improve their practices through capacity building and training. This idea of support is also a reaction to changing scope conditions. Against the backdrop of new risks arising from climate change (e.g. floods and droughts), improved sourcing practices are fundamental to ensure the long-term supply of commodities. Consequently, investing in resilience and livelihoods of suppliers is key to productivity.



Figure 1. Corporate role conceptions in global forest governance



Source: Own depiction

Since global deforestation has only made it to the corporate agenda in the early 2010s, corporate decision-makers state that they are still in the process of gaining experience and need to find new ways of doing business. Based on the narrative of a sustainability journey, it is argued that substantial change will take more time. Decision-makers describe their corporations as an eager student and Dedicated Worker (40 of 57 MNCs) who makes mistakes but is

committed to learn from them and keeps trying new approaches. From this point of view, the appropriate function of MNCs in global forest governance is to create new insights and share them, but also learn from others. Many MNCs explain that they have sought external support – in particular by NGOs – to better understand and address ecological and social issues in their supply chains. As such, they see themselves as part of a common learning process.

## Force for Good

Force for Prosperity (46 of 57 MNCs) is another function that corporate decision-makers conceive appropriate for their corporation is the generation of economic prosperity. The underlying idea is that by contributing to economic development, MNCs have a positive impact on people's lives. As such, the creation of jobs and the provision of products and services are seen as a key responsibility of MNCs toward society (economic dimension of corporate responsibility). In the context of global forest governance, the prosperity objective is often extended to actors at the producer end of supply chains, in particular smallholders. Referring to population growth and rising food demand, many decision-makers see their corporation as a key player in tackling food insecurity, alleviating hunger and poverty, and contributing to more equality.

The *Good Global Citizen* role conception (39 of 57 MNCs) refers to the social dimension of corporate responsibility. Against the backdrop of globalized supply chains and business operations, corporate citizenship, that is, seeing corporations as active members of the community contributing to the common good, is transferred to the global level. Some MNCs describe themselves as public organs operating 'under the licence of global society'. In this view, their appropriate function is to contribute to the solution of transnational problems like deforestation. Being a good citizen includes being a good neighbour to the communities in which they do business. However, global supply chains are characterized by the long distances between the communities involved with or affected by supply chain operations and the MNCs' headquarters. Some corporate decision-makers refer to this distance, stating that their corporation's function is to contribute to society as a whole, which implies that communities at the producer end of supply chains are also treated with care, consideration and respect.

The *Good Steward* role conception (30 of 57 MNCs) refers to the ecological dimension of corporate responsibility. While virtually all corporate decision-makers refer to environmental protection in one way or another, some explicitly elaborate a stewardship function for their corporation. The stewardship function requires MNCs to live in harmony with nature and treat natural resources with care, consideration and respect. Clearly, this role conception has been developed in direct response to external expectations, in particular those of consumers and NGOs. In fact, the latter usually use the stewardship narrative to stress the unique and important role that indigenous people and local communities play in protecting nature. Corporate decision-makers have transferred this idea to their role in global forest governance, stating that the appropriate function of MNCs is to contribute to the protection and sustainable management of the world's forests.

## Discussion and conclusions

Hundreds of MNCs in the agriculture and forest sector have recently pledged to address the ecological and social

impacts of their supply chain operations. According to Pirard et al. (2015, p. 1), this global movement has evolved in a 'context of limited action on deforestation and increased consumer (and in turn corporate) awareness, along with perceptions of weak public governance' (Pirard et al., 2015, p. 1). Considering the key role that demand-side interventions play in reducing global deforestation and the public desire for greater MNC involvement, policy makers and scholars have a strong interest in better understanding the nature of corporate agency in global forest governance (Hofferberth, 2017). This article contributes to the existing literature on corporate agency in global governance by shedding light on corporate role conceptions, that is, the different ways in which MNCs see themselves and their function.

All seven corporate role conceptions identified in the empirical analysis have a positive connotation, with negative aspects being either not mentioned or 'wrapped' in an overall positive image. For instance, the lack of progress in implementing supply chain commitments is often indirectly addressed in the description of the *Dedicated Worker* role conception, which suggests that MNCs are still in the process of learning and even need external support to meet their objectives. As shown in the description of the alter dimension, other actors – notably NGOs and activist groups – draw a much more negative image of MNCs in global forest governance. Similar observations have been made in foreign policy analysis: Bengtsson and Elgström (2011) show that the European Union has a uniform positive self-conception, which partly differs from the way others perceive it.

The numbers in brackets, which show for how many MNCs a given corporate role conception was identified, indicate that some corporate role conceptions are more prevalent than others. There is no evidence that the numbers correlate with specific corporate characteristics. Even the *Good Steward* role conception has been identified for MNCs from different regions, sectors and supply chain segments. The uneven distribution of corporate role conceptions can be interpreted as a general reflection of the corporate nature. The two corporate role conceptions that have been identified for almost all MNCs – *Pioneer* (53 of 57 MNCs) as well as *Supporter and Co-Creator* (51 of 57 MNCs) – are based on objectives that are inherent to all corporate activities and strategies: striving for technical leadership and being a reliable business partner, respectively. As these objectives can be transferred to any policy field, it can be assumed that both corporate role conceptions can also be found in other global governance settings with corporate involvement, such as security or health. In contrast, the *Good Steward* role conception prioritizes ecological concerns over economic values, which is why it is less pronounced in MNCs. Still, corporate decision-makers have incorporated the idea because that is what external stakeholders expect and what the specific scope conditions – in particular the scarcity of natural resources – require. In this view, one could argue that some corporate role conceptions are shaped to a greater extent by the MNCs' perception of external expectations and scope conditions than others.

The analysis has also shown that the objectives that corporate decision-makers associate with each corporate role conception, partly overlap and sometimes even build on each other. For instance, the three corporate role conceptions summarized as *Force for Good – Force for Prosperity, Good Global Citizen* and *Good Steward* – are the basis for the *Role Model* role conception: only if MNCs demonstrate economic, social and ecological responsibility, they can consider themselves as normative leaders. Similarly, being a pioneer is often the result of being a dedicated worker.

At the same time, however, the seven corporate role conceptions are partly incompatible. Although corporate reports usually do not mention conflicting objectives and potential trade-offs, they become apparent upon closer examination. In the light of unprecedented population growth and rising global demand for food and energy, the *Force for Prosperity* role conception defines the provision of these goods as the appropriate function of MNCs. In addition, responding to market signals and adapting supply to demand corresponds with the corporate objective of meeting the interests of financiers by maximizing values. Yet, at the same time, natural resources are scarce and finite, and global demand for commodities is already exceeding planetary boundaries. This means that, as long as MNCs are not able to significantly reduce or improve the use of natural resources, being a force for prosperity can contradict the idea of being a good steward. Also, as sustainability is not per se a pre-competitive area, the *Pioneer* role conception is partly incompatible with the *Supporter and Co-Creator* role conception. Clearly, competitors sometimes have a joint agenda – in particular when it comes to regulatory issues – and examples like the 2006 Brazil Soy Moratorium demonstrate that industry self-regulation is actually possible (Gibbs et al., 2015). Nevertheless, the *Pioneer* role conception shows that corporate success is defined in terms of excellence. Thus, if a given MNC manages to implement more efficient and sustainable sourcing practices, thereby improving not only its resilience and productivity but also its reputation, it has no natural interest in sharing its accomplishments with competitors.

The variety of corporate role conceptions identified in the analysis suggests that MNCs in global forest governance seek to perform several functions simultaneously. Thus, their self-conception is complex and multifaceted. Similar to national role conceptions, which allow states to express 'different orientations toward different sets of relations' (Holsti, 1970, p. 303), corporate role conceptions offer MNCs the possibility of reacting to different expectations and settings. This is in line with the conceptualization of corporate agency proposed by Brühl and Hofferberth (2013) and Hofferberth (2017) who state that MNCs adapt to their social context and respond to changing expectations in an interpretative and creative process. It also confirms the view of behavioral governance researchers who argue that corporate agency is 'socially situated and socially constituted' (Westphal and Zajac, 2013, p. 607).

Traditional role theory and role theory approaches to foreign policy find that incompatible role conceptions lead to role conflict. In the case of individuals, this is said to affect

their well-being. In the case of states, it may result in instability and inconsistent national policies. The empirical analysis suggests that role conflict has a similar effect on MNCs. If corporate role conceptions (partly) contradict each other, it becomes difficult to adhere to all of them in the same way. Therefore, corporate decision-makers are not able to perform all functions they conceive as appropriate for their corporation at the same time. Instead, they must prioritize some and neglect others. In this light, it is not surprising that corporate sustainability policies have been found to be inconsistent and incomplete as they represent conflictive objectives (Howes et al., 2017).

I argue that inconsistent and incomplete corporate policies diminish the MNCs' capacity to act and influence relevant processes and state of affairs. The fact that most MNCs lag behind in implementing deforestation-free and socially responsible supply chains (Haupt et al., 2018; Pacheco et al., 2018a), shows that they have not (yet) drawn on their potential to promote positive change in global forest governance. In other words, their agency is constrained by role conflict. This finding seems to contradict the overall positive self-conception of MNCs and one might ask in how far corporate decision-makers are aware of this constraint. At this point, it is important to stress that 'role performances regularly differ considerably from role expectations, both ego and alter' (Harnisch, 2011, p. 9). This means that corporate agency in world politics has several layers that should be considered in further analyses: (1) the governance authority and capacity that other stakeholders attribute to MNCs; (2) the governance authority and capacity MNCs attribute to themselves as part of their multifaceted self-conception; and (3) the governance authority and capacity that MNCs actually have and translate into action. These layers can contradict but also reinforce each other.

What are the policy implications of these findings? First, actors who cooperate with MNCs may benefit from an increased awareness of the complexity of corporate self-conception because it means that MNCs offer different 'docking points' for expectations. Hence, when policy makers know which function corporate decision-makers conceive appropriate for their corporation in a given setting, they can adjust their communication strategy accordingly. At the same time, policy makers should be aware that MNCs have not (yet) developed a consistent image of themselves and their function in global forest governance. For this reason, their ability to promote significant change should not be overrated at this point in time. Finally, the concept of corporate role conceptions shows that corporate self-conception is influenced by a variety of actors. All of them – employees, financiers, consumers, policy makers, etc. – can contribute to changing the way in which MNCs define their function in global forest governance.

Due to the methodological limitations resulting from the use of corporate documentation, this article can only be the first of several steps towards a better understanding of the way in which MNCs see themselves and their function in global forest governance. The seven corporate role conceptions as well as the role conflict need to be confirmed and

further elaborated by further research. In particular, it will be important to explore how MNCs see and (internally) react to role conflict. Furthermore, one could analyse the exact ways in which the alter dimension influences corporate self-conception. At theoretical level, it might be useful to further discuss the dynamics between corporate self-conception on the one hand and the role as a set of norms on the other hand.

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## Appendix

Table A1. Overview MNCs

MNC	Sector	Segment	Headquarter Location	Commodity Focus				
				Cattle	Palm Oil	Pulp	Timber	Soy
Adidas Group	Accessories & Luggage	Manufacturer	Germany	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Apparel & Footwear	Retailer		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Archer Daniels Midland Co.	Agri Commodities	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Agriculture	Processor						
	Ingredients	Producer						
		Trader						
Arla Foods	Dairy	Manufacturer	Denmark	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Packaged Food							
Astra Agro Lestari	Agri Commodities	Processor	Indonesia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Agriculture	Producer						
Avon Products Inc.	Cosmetics & Personal Care	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Retailer						
Barilla Holding SpA	Packaged Food	Manufacturer	Italy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Beiersdorf AG	Cosmetics & Personal Care	Manufacturer	Germany	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bertelsmann Se & Co. KGaA	Printing & Publishing	Manufacturer	Germany	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bumitama Agri	Agri Commodities	Processor	Indonesia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Agriculture	Producer						
Bunge Ltd.	Agri Commodities	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Oils & Fats	Processor						
		Trader						
Campbell Soup Co.	Packaged Food	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Cargill	Agri Commodities	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Animal Feed	Processor						
	Ingredients	Producer						
		Trader						
Carrefour S.A.	Food Retail	Retailer	France	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Colgate-Palmolive Co.	Cosmetics & Personal Care	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Home Care							
Daiwa House Industry Co. Ltd.	Construction	Manufacturer	Japan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Danone	Dairy	Manufacturer	France	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Packaged Food							
Dunkin' Brands Group Inc.	Fast Food	Retailer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Estee Lauder Companies Inc.	Cosmetics & Personal Care	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
First Resources Ltd.	Agri Commodities	Processor	Singapore	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Oils & Fats	Producer						
General Mills Inc.	Packaged Food	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grupo Andre Maggi	Agri Commodities	Processor	Brazil	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Agriculture	Producer						
		Trader						
Grupo Bimbo S.A.B. de C.V.	Packaged Food	Manufacturer	Mexico	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Henkel AG & Co. KGaA	Cosmetics & Personal Care	Manufacturer	Germany	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Home Care							
Hershey Co.	Packaged Food	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Retailer						
Ikea Group	Furniture & Flooring	Manufacturer	Netherlands	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Retailer						
Indofood Agri Resources	Agri Commodities	Manufacturer	Singapore	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Agriculture	Processor						
	Oils & Fats	Producer						
Johnson & Johnson	Cosmetics & Personal Care	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kao Corp.	Cosmetics & Personal Care	Manufacturer	Mexico	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Home Care							
Kellogg Co.	Packaged Food	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Kering S.A.	Accessories & Luggage	Manufacturer	France	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Apparel & Footwear	Retailer						

(continued)

Table A1. (continued)

MNC	Sector	Segment	Headquarter Location	Commodity Focus				
				Cattle	Palm Oil	Pulp	Timber	Soy
Kimberly-Clark Group	Cosmetics & Personal Care	Manufacturer	US	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kingfisher plc	Paper & Packaging	Retailer	UK	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Furniture & Flooring			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Koninklijke Friesland Campina N.V.	Home Improvement	Manufacturer	Netherlands	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L'Oréal S.A.	Ingredients	Manufacturer	France	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Louis Dreyfus	Cosmetics & Personal Care	Processor	Netherlands	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Agri Commodities	Trader		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Marks & Spencer Group plc	Accessories & Luggage	Retailer	UK	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Apparel & Footwear			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mars Inc.	Food Retail	Manufacturer	US	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Packaged Food			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
McDonald's Corp.	Fast Food	Retailer	US	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Musim Mas	Agri Commodities	Manufacturer	Singapore	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Agriculture			Processor	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Neste Oil Oyj	Oils & Fats	Producer	Finland	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nestlé S.A.	Packaged Food	Manufacturer	Switzerland	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
News Corp.	Printing & Publishing	Manufacturer	US	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oji Holdings Corp.	Paper & Packaging	Manufacturer	Japan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Forestry			Processor	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Orkla Group	Packaged Food	Manufacturer	Norway	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Printing & Publishing			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pearson plc	Printing & Publishing	Manufacturer	UK	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pepsico Inc.	Packaged Food	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Permata Hijau Group	Agri Commodities	Manufacturer	US	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procter & Gamble Co.	Agriculture	Manufacturer	UK	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Cosmetics & Personal Care			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reckitt Benckiser Group plc	Home Care	Manufacturer	UK	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Cosmetics & Personal Care			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Royal Golden Eagle	Agri Commodities	Manufacturer	Singapore	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Agriculture			Processor	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sime Darby Bhd.	Forestry	Producer	Malaysia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Agri Commodities			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sinar Mas Group Co. Ltd.	Agriculture	Processor	Indonesia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Agri Commodities			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Société Financière Des Caoutchoucs (Socfin)	Forestry	Producer	Luxembourg	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Agri Commodities			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tesco	Agriculture	Retailer	UK	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Food Retail			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Unilever plc	Furniture & Flooring	Manufacturer	UK	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Cosmetics & Personal Care			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Vandemoortele N.V.	Home Care	Manufacturer	Belgium	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Packaged Food			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Walmart Stores Inc.	Oil & Fats	Manufacturer	Belgium	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Packaged Food			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Walmart Stores Inc.	Food Retail	Retailer	US	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Furniture & Flooring			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Source: GCP (2018).



**Table A2.** Summary of codes and code families

Category	Code families	Codes	Number of MNCs
Pioneer	Exceed expectations	Go beyond compliance	53
		Strive for improvements	
	Implement commitments	Take the initiative	
		Go all in	
		Implement promises	
		Take action	
	Lead industry	Solve problems	
		Go beyond own supply chain	
	Transform industry	Step up	
		Take the lead	
		Challenge paradigms	
		Create new business models	
		Do pioneering work	
Push boundaries			
Set a new bar			
Supporter and co-creator	Collaborate with others	Build coalitions	51
		Develop partnerships	
		Engage in dialogue	
	Provide support	Establish long-term relationships	
		Work together to make a difference	
		Enable other actors	
		Educate other actors	
		Help other actors advance	
		Help spread best practices	
	Use power and position to catalyse change	Provide support through training	
		Become catalyst for change	
		Change is outside of direct control	
		Mobilize others	
		Be a platform for change	
		Use size and scale	
Role model	Change the world for the better	Use unique position	49
		Bring goodness to the world	
		Contribute to a more equitable world	
		Create a better future	
		Enlighten the world	
		Enrich the world	
		Make world a better place	
		Make world a healthier place	
		Be a purpose-driven enterprise	
		Contribute in a meaningful way	
	Create meaning	Give meaning to business	
		Have a broader mandate	
		Be a good example	
		Be a role model	
	Lead by example	Inspire others	
		Do good	
		Influence positive change	
		Have a positive impact	
		Make a positive difference	
		Make changes to the bigger picture	
Make a positive contribution	Maximize positive impact		
	Play a positive role		
	Alleviate poverty		
	Contribute to economic growth		
	Create economic opportunities		
	Create jobs		
	Create wealth		
	Contribute to people's well-being		
Force for prosperity	Contribute to economic prosperity	Enrich people's lives	46
		Improve people's lives	

(continued)

**Table A2.** (continued)

Category	Code families	Codes	Number of MNCs
Good global citizen	Provide food	Make people's lives easier	40
		Make people's lives more beautiful	
	Benefit society	Make people's lives safer	
		Alleviate hunger	
		Provide affordable food	
		Provide healthy food	
		Provide safe food	
		Be a responsible corporate citizen	
	Care about people	Fulfil responsibilities toward society	
		Make valuable contribution to society	
		Serve society	
	Be a good neighbour	Be useful to society	
		Contribute to society	
	Be a member of society	Be a friend in everyday life	
Care about people's well-being			
Stand side by side with people			
Be appreciated by communities			
Co-exist with communities			
Create value for communities			
Establish partnerships with communities			
Treat communities with respect			
Dedicated worker	Room for improvement	Act as social agents of change	
		Be a part of society	
	Eager to achieve more	Be an organ of society	
		Be more than a business	
		Honour role in society	
		Approach task with humility	
		Long way to go	
		Progress is just a first step	
		Substantial change takes time	
		Continue to deepen understanding	
Work hard	Do better		
	Do more		
	Don't rest on laurels		
	Hunger to learn		
Good steward	Respect environment	Increase awareness	
		Keep going	
	Protect environment	Keep moving forward	
		Be determined	
		Be encouraged by progress	
		Learn from mistakes	
	Safeguard resources	Try new approaches	
		Care about planet	
		Live in harmony with environment	
		Respect planet	
Act responsible towards environment			
Enhance ecosystems health			

Source: Author.